

MidAmerican Energy Company
Gas
Contemporaneous Costs
Energy Efficiency Actual Cost Recoveries and Expenses
January 2014 - December 2014

Line No.	Month	Residential	Total Residential	Residential Operating	Residential Cumulative	Carrying	Residential Units	Incentive	Approved Recovery Factor	Approved Recovery Factor
		Expenses	Recoveries	Recoveries	Balance	Charges	(Therms)	Recovery ¹	May - December (GE14-001)	January - April (GE13-001)
		(a)	(b)	(c)	(d)	(e)	(g)	(h)	(i)	(j)
1.	Dec-13				143,352				Operating Factor ⁽²⁾ Operating Expenses: \$ 157,361 Units: 26,186,929 Factor Approved: \$ 0.00601	Operating Factor ⁽⁴⁾ Operating Expenses: \$ 948,678 Units: 30,290,178 Factor Approved: \$ 0.03132
2.	Jan-14	\$ 300,730	\$ 450,102	422,578	\$ 21,504	\$ 150	13,492,266	27,524		
3.	Feb-14	269,799	389,015	365,226	(73,923)	(516)	11,661,121	23,789	Factor Approved: \$ 0.00601	Factor Approved: \$ 0.03132
4.	Mar-14	108,074	332,333	312,010	(277,860)	(1,940)	9,962,020	20,323		
5.	Apr-14	52,091	201,077	188,781	(414,549)	(2,894)	6,027,488	12,296	Incentive Factor ⁽³⁾ Incentive Awards: \$ 19,804 Units: 26,186,929 Factor Approved: \$ 0.00076	Incentive Factor ⁽⁴⁾ Incentive Awards: \$ 61,871 Units: 30,290,178 Factor Approved: \$ 0.00204
6.	May-14	32,457	21,258	18,872	(400,964)	(2,799)	3,140,030	2,386		
7.	Jun-14	89,421	10,711	9,509	(321,052)	(2,241)	1,582,127	1,202	Factor Approved: \$ 0.00076	Factor Approved: \$ 0.00204
8.	Jul-14	61,634	8,022	7,121	(266,539)	(1,861)	1,184,934	901		
9.	Aug-14	72,321	6,825	6,059	(200,277)	(1,398)	1,008,124	766	Total Factor Recoverable Costs \$ 177,165 Units: 26,186,929 Factor Approved \$ 0.00677	Total Factor Recoverable Costs \$ 1,010,549 Units: 30,290,178 Factor Approved \$ 0.03336
10.	Sep-14	103,635	7,719	6,852	(103,494)	(723)	1,140,177	867		
11.	Oct-14	16,743	12,678	11,255	(98,006)	(684)	1,872,674	1,423	Factor Approved \$ 0.00677	Factor Approved \$ 0.03336
12.	Nov-14	340,693	23,271	20,659	222,028	1,550	3,437,371	2,612		
13.	Dec-14	261,299	65,960	58,555	424,772	2,966	9,742,984	7,405		
14.	Additional Expenditure ⁽⁵⁾	49,200	-	-	473,972	-	-	-		
15.	Total 2014 ⁽⁶⁾	\$ 1,758,097	\$ 1,528,971	\$ 1,427,477		\$ (10,391)		\$ 101,494		

Line No.	Month	Nonresidential	Total Nonresidential	Nonresidential Operating	Cumulative	Carrying	Nonresidential Units	Incentive	Approved Recovery Factor	Approved Recovery Factor
		Expenses	Recoveries	Recoveries	Balance	Charges	(Therms)	Recovery ¹	May - December (GE14-001)	January - April (GE13-001)
		(a)	(b)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
16.	Dec-13				54,292				Operating Factor ⁽²⁾ Operating Expenses: \$ 265,695 Units: 20,605,087 Factor Approved: \$ 0.01289	Operating Factor ⁽⁴⁾ Operating Expenses: \$ 113,208 Units: 22,820,177 Factor Approved: \$ 0.00496
17.	Jan-14	\$ 43,315	\$ 53,932	51,741	\$ 45,866	\$ 320	10,431,721	2,191		
18.	Feb-14	26,272	45,360	43,518	28,620	200	8,773,694	1,842	Factor Approved: \$ 0.01289	Factor Approved: \$ 0.00496
19.	Mar-14	11,146	38,297	36,741	3,025	21	7,407,544	1,556		
20.	Apr-14	12,068	23,505	22,550	(7,458)	(52)	4,546,422	955	Incentive Factor ⁽³⁾ Incentive Awards: \$ 20,057 Units: 20,605,087 Factor Approved: \$ 0.00097	Incentive Factor ⁽⁴⁾ Incentive Awards: \$ 4,871 Units: 22,820,177 Factor Approved: \$ 0.00021
21.	May-14	22,662	33,874	31,481	(16,276)	(114)	2,442,249	2,369		
22.	Jun-14	9,275	20,849	19,376	(26,377)	(184)	1,503,172	1,458	Factor Approved: \$ 0.00097	Factor Approved: \$ 0.00021
23.	Jul-14	9,695	17,541	16,302	(32,984)	(230)	1,264,672	1,227		
24.	Aug-14	9,469	16,777	15,592	(39,106)	(273)	1,209,589	1,173	Total Factor Recoverable Costs \$ 285,752 Units: 20,605,087 Factor Approved \$ 0.01387	Total Factor Recoverable Costs \$ 118,079 Units: 22,820,177 Factor Approved \$ 0.00517
25.	Sep-14	14,772	17,312	16,089	(40,423)	(282)	1,248,161	1,211		
26.	Oct-14	17,316	25,152	23,375	(46,482)	(325)	1,813,410	1,759	Factor Approved \$ 0.01387	Factor Approved \$ 0.00517
27.	Nov-14	51,011	49,162	45,688	(41,159)	(287)	3,544,484	3,438		
28.	Dec-14	40,693	104,706	97,308	(97,774)	(683)	7,549,099	7,323		
29.	Total 2014 ⁽⁶⁾	\$ 267,694	\$ 446,467	\$ 419,760		\$ (1,889)		\$ 26,501		

Notes:

- 1) Incentives for January - April are calculated based on approved 2013 factors (column j) and incentives for May - December are calculated based on approved 2014 factors (column i)
- 2) From previous years filing, Exhibit C(G), Page 5 of 5, column (b) + (c).
- 3) From previous years filing, Exhibit C(G), Page 5 of 5, column (d) + (e)
- 4) From previous years filing, Exhibit C(G), Page 1 of 5, column (i).
- 5) Furnaces installed in 2014 but paid in 2015
- 6) Due to reclassification between Residential and Non-residential, there is a \$221 difference between the Residential and Non-residential totals when compared to the annual report

References:

Columns (b) and (c) are from company books.
Lines 1 and 15 are the December cumulative balances from the previous filing.
The totals of column (f) becomes column (c) on Exhibit C(G), Page 2 of 5
Column (e) is calculated as (b)-(d) plus previous month's balance
The totals of column (h) becomes column (e) on Exhibit C(G), Page 4 of 5

**MidAmerican Energy Company
Gas
Contemporaneous Costs
Reconciliation
January 2014 - December 2014**

Line No.	Item	Actual Expenditure Applicable To Reconciliation Period	Carrying Charges Applicable to Under and Over Recovery	2013 Under (Over) Recovery Recovered in 2014	Actual Operating Revenues Applicable To Reconciliation Period	Under (Over) Recovery For Reconciliation Period
	(a)	(b)	(c)	(d)	(e)	(f)
						(b)+(c)+(d)-(e)
1.	Residential	\$ 1,758,097	\$ (10,391)	\$ 115,845	\$ 1,427,477	\$ 436,074
2.	Nonresidential	<u>267,694</u>	<u>(1,889)</u>	<u>43,875</u>	<u>419,760</u>	<u>(110,080)</u>
3.	Total	<u>\$ 2,025,791</u>	<u>\$ (12,280)</u>	<u>\$ 159,720</u>	<u>\$ 1,847,237</u>	<u>\$ 325,994</u>

Notes:

Column (b) is actual expenditure for 2014 from Column (b) on Exhibit C(G), Page 1 of 5
Column (c) is from column (f) from Exhibit C(G), Page 1 of 5
Column (d) is from column (f) from Exhibit C(G), Page 2 of 5 of the previous years filing.
Column (e) is calculated in column (d) Exhibit C(G), Page 1 of 5
Column (f) is carried to column (c) Exhibit C(G), Page 5 of 5

**MidAmerican Energy Company
Gas
Contemporaneous Costs
2015 Plan Updated Expenditures**

Line No.	Item (a)	Residential (b)	Nonresidential (c)	Total (d)
2015 Proposed Budget				
1.	Equipment	\$ 947,077	\$ 278,915	\$ 1,225,992
2.	Audit	302,151	44,068	346,219
3.	Low Income	0		0
4.	Custom	0	31,236	31,236
5.	Total 2015 Approved Costs	<u>\$ 1,249,228</u>	<u>\$ 354,219</u>	<u>\$ 1,603,447</u>
Estimated Recoveries				
6.	January	\$ 74,878	\$ 122,525	\$ 197,403
7.	February	60,612	97,792	158,405
8.	March	48,927	78,275	127,202
9.				
10.	Total:	<u>\$ 184,417</u>	<u>\$ 298,593</u>	<u>\$ 483,010</u>
11.	Remainder to be Recovered	<u>\$ 1,064,811</u>	<u>\$ 55,626</u>	<u>\$ 1,120,437</u>

Notes:

Lines 1 through 5 are proposed 2015 budgets.

Lines 6 is actual January recoveries.

Lines 7 and 8 are the estimated recovery of energy efficiency costs using current factors in effect and the most recent sales forecast. The factors are:

Residential	\$ 0.00677
Nonresidential	\$ 0.01387

Line 11 carries to column (b) of Exhibit C(G), Page 5 of 5

**MidAmerican Energy Company
Gas
Contemporaneous Costs
2014 Incentive Reconciliation
January 2014 - December 2014**

Line No.	Item (a)	2014 Incentive Based on Proposed Budgets (b)	2014 Incentive Based on Actual Expenditure (c)	2013 Incentive Recovered in 2014 (d)	Actual Incentive Recoveries Applicable To Reconciliation Period (e)	Under (Over) Recovery For Reconciliation Period (f) (b)+(d)-(e)
1.	Residential	\$ 94,582	\$ 147,293	\$ (74,778)	\$ 101,494	\$ (81,690)
2.	Nonresidential	<u>29,625</u>	<u>22,427</u>	<u>(9,567)</u>	<u>26,501</u>	<u>(6,443)</u>
3.	Total	<u>\$ 124,207</u>	<u>\$ 169,721</u>	<u>\$ (84,345)</u>	<u>\$ 127,995</u>	<u>\$ (88,133)</u>

Notes:

Column (b) is from column (e) on Exhibit C(G), Page 5 of 5 of the previous years filing.

Column (c) is calculated as the 2014 actual expenditure on column (b) of Exhibit C(G), Page 2 of 5 multiplied by the approved rate of return in Docket No. NG-04-001.

Column (d) is from column (d), Exhibit C(G), Page 5 of 5 of the previous years filing.

Column (e) is from column (h) on Exhibit C(G), Page 1 of 5

Column (f) uses the lower of total budget (column b) or total actual (column c) incentive

**MidAmerican Energy Company
Gas
Contemporaneous Costs
Calculation of Gas ECR Factors**

<u>Line No.</u>	<u>Item</u>	<u>Current Authorized Recoveries</u>	<u>Under (Over) Recovery For Reconciliation Period</u>	<u>2014 Incentive (Over)Under</u>	<u>Incentive Recoveries 2015</u>	<u>ECR Factor Numerator</u>	<u>Projected April-December Sales</u>	<u>ECR Factor</u>
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
						(b)+(c)+(d)+(e)		(f)/(g)
1.	Residential	\$ 1,064,811	\$ 436,074	\$ (81,690)	\$ 104,660	\$ 1,523,855	30,835,126	\$0.04942
2.	Nonresidential	<u>55,626</u>	<u>(110,080)</u>	<u>(6,443)</u>	<u>29,676</u>	<u>(31,220)</u>	23,973,511	(\$0.00130)
3.	Total	<u>\$ 1,120,437</u>	<u>\$ 325,994</u>	<u>\$ (88,133)</u>	<u>\$ 134,337</u>	<u>\$ 1,492,635</u>		

Notes:

Column (b) is calculated on Line 11 of Exhibit C(G), Page 3 of 5

Column (c) is calculated on column (f) of Exhibit C(G), Page 2 of 5

Column (d) is calculated on Exhibit C(G), Page 4 of 5

Column (e) is calculated as the 2015 proposed budget on Line 5 of Exhibit C(G), Page 3 of 5 multiplied by the approved rate of return in Docket No. NG-04-001.